

EXHIBIT B-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AAC CONTRACTING CORP 8 CAIRN ST ROCHESTER, NY 14611	2244	Secured: \$23,500.00 Priority: Administrative: Unsecured: _____ Total: \$23,500.00	03/10/2006	DELPHI CORPORATION (05-44481)
ABC TECHNOLOGIES INC ABC GROUP 2 NORELCO DR TORONTO, ON M9L 2X6 CANADA	1168	Secured: Priority: Administrative: Unsecured: \$70,900.93 Total: \$70,900.93	12/15/2005	DELPHI CORPORATION (05-44481)
ALABAMA GAS CORP 605 RICHARD ARRINGTON JR BLVD N BIRMINGHAM, AL 35203-2707	7009	Secured: Priority: Administrative: Unsecured: \$30.88 Total: \$30.88	05/30/2006	DELPHI CORPORATION (05-44481)
ALMATUS INC EFT FMLY ALUMINUM CO OF AMERICA 501 WEST PK RD LEETSDALE, PA 15056	7050	Secured: Priority: Administrative: Unsecured: \$17,230.00 Total: \$17,230.00	05/30/2006	DELPHI CORPORATION (05-44481)
AMTEK SUZHOU PRECISION ENGRG 36 XINGMING ST SUZHOU CSS INDUSTRIAL PA SUZHOU JIANGSU, 215021 CHINA	5888	Secured: Priority: Administrative: Unsecured: \$40,854.81 Total: \$40,854.81	05/15/2006	DELPHI CORPORATION (05-44481)
ASTBURY WATER TECHNOLOGY INC 5933 WEST 71ST ST INDIANAPOLIS, IN 46278	5818	Secured: Priority: Administrative: Unsecured: \$7,425.00 Total: \$7,425.00	05/15/2006	DELPHI CORPORATION (05-44481)
AUTOMATED INDUSTRIAL SYSTEMS 4238 W 12TH ST ERIE, PA 16505-300	8732	Secured: Priority: Administrative: Unsecured: \$417.88 Total: \$417.88	06/29/2006	DELPHI CORPORATION (05-44481)
AZIMUTH NORTH AMERICA LLC & RELATED ENTITIES ET AL 18530 MACK AVE GROSSE POINTE FARMS, MI 48236-3254	15630	Secured: Priority: Administrative: Unsecured: \$284,487.00 Total: \$284,487.00	07/31/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

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BASELL USA INC 912 APPLETON ELKTON, MD 21921	9525	Secured: Priority: Administrative: Unsecured: \$214,364.04 Total: \$214,364.04	07/14/2006	DELPHI CORPORATION (05-44481)
CARAUSTAR CUSTOM PACKAGING GROUP INC PO BOX 115 AUSTELL, GA 30168-0115	1345	Secured: Priority: Administrative: Unsecured: \$42,056.33 Total: \$42,056.33	12/28/2005	DELPHI CORPORATION (05-44481)
CHEMICAL SERVICES INC 2600 THUNDERHAWK CT DAYTON, OH 45414-3445	15425	Secured: Priority: Administrative: Unsecured: \$25,355.99 Total: \$25,355.99	07/31/2006	DELPHI CORPORATION (05-44481)
COFACE NORTH AMERICA INC AS AGENT FOR TECH LINE ENGINEERING COMPANY ATTN DAVID MILLER PO BOX 2102 CRANBURY, NJ 08512	1129	Secured: Priority: Administrative: Unsecured: \$36,900.00 Total: \$36,900.00	12/12/2005	DELPHI CORPORATION (05-44481)
CONSOLIDATED METCO INC 13940 N RIVERGATE BLVD PORTLAND, OR 97203-6565	4659	Secured: Priority: Administrative: Unsecured: \$44,230.00 Total: \$44,230.00	05/04/2006	DELPHI CORPORATION (05-44481)
CONTROLS CREW INC 23701 JOHN R HAZEL PK, MI 48030	2266	Secured: Priority: \$8,550.00 Administrative: Unsecured: Total: \$8,550.00	03/13/2006	DELPHI CORPORATION (05-44481)
D & H DISTRIBUTING CO 2525 N 7TH ST HARRISBURG, PA 17110-2511	1152	Secured: Priority: Administrative: Unsecured: \$91,288.57 Total: \$91,288.57	12/13/2005	DELPHI CORPORATION (05-44481)
DRUM OIL AND PROPANE EFT PO BOX 375 GASPORT, NY 14067	13605	Secured: Priority: Administrative: Unsecured: \$20,508.33 Total: \$20,508.33	07/31/2006	DELPHI CORPORATION (05-44481)

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ECO BAT AMERICA LLC 2777 STEMMONS FWY STE 1800 DALLAS, TX 75207	866	Secured: Priority: Administrative: Unsecured: \$1,540,183.73 Total: \$1,540,183.73	11/28/2005	DELPHI CORPORATION (05-44481)
ELITE MOLD & ENGINEERING INC 51548 FILOMENA DR SHELBY TOWNSHIP, MI 48315	5507	Secured: Priority: Administrative: Unsecured: \$6,150.00 Total: \$6,150.00	05/10/2006	DELPHI CORPORATION (05-44481)
FESTO CORP FESTO DIDACTIC 395 MORELAND RD HAUPPAUGE, NY 11788-3910	3195	Secured: Priority: Administrative: Unsecured: \$12,679.08 Total: \$12,679.08	04/28/2006	DELPHI CORPORATION (05-44481)
FESTO CORPORATION EFT 395 MORELAND RD ADD EFT INFO 5 3 04 MJ HAUPPAUGE, MI 11788	3341	Secured: Priority: Administrative: Unsecured: \$8,112.85 Total: \$8,112.85	04/28/2006	DELPHI CORPORATION (05-44481)
FLUIDTROLS CORPORATION EFT PO BOX 80226 FORT WAYNE, IN 46898	6804	Secured: Priority: Administrative: Unsecured: \$35,428.19 Total: \$35,428.19	05/25/2006	DELPHI CORPORATION (05-44481)
GE CAPITAL MODULAR SPACE 530 E SWEDESFORD RD WAYNE, PA 19087	9829	Secured: Priority: Administrative: Unsecured: \$4,616.56 Total: \$4,616.56	07/18/2006	DELPHI CORPORATION (05-44481)
GEBRUDER HAHN GMBH HALVERSTRASSE 76 SCHALKSMUHLE, DE 58579 GERMANY	711	Secured: Priority: Administrative: Unsecured: \$30,324.08 Total: \$30,324.08	11/21/2005	DELPHI MECHATRONIC SYSTEMS, INC (05-44567)
GENERAL PRODUCTS DELAWARE CORP GENERAL PRODUCTS 2400 E SOUTH ST JACKSON, MI 49201	8780	Secured: Priority: Administrative: Unsecured: \$723,930.00 Total: \$723,930.00	06/30/2006	DELPHI CORPORATION (05-44481)

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GLOBAL LT 1871 WOODSLEE DR TROY, MI 48083	12105	Secured: Priority: Administrative: Unsecured: \$20,538.87 Total: \$20,538.87	07/28/2006	DELPHI CORPORATION (05-44481)
HAARTZ CORPORATION 87 HAYWARD RD ACTON, MA 017200286	4167	Secured: Priority: Administrative: Unsecured: \$5,998.36 Total: \$5,998.36	05/01/2006	DELPHI CORPORATION (05-44481)
INJECTION MOLDING SOLUTIONS 1019 BALFOUR ST MIDLAND, MI 48640	4555	Secured: Priority: Administrative: Unsecured: \$6,066.07 Total: \$6,066.07	05/03/2006	DELPHI CORPORATION (05-44481)
JACKSON WALKER LLP 901 MAIN ST NO 6000 DALLAS, TX 75202	11637	Secured: Priority: Administrative: Unsecured: \$19,708.46 Total: \$19,708.46	07/27/2006	DELPHI CORPORATION (05-44481)
LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601	2450	Secured: Priority: Administrative: Unsecured: \$3,788.49 Total: \$3,788.49	03/29/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601	2454	Secured: Priority: Administrative: Unsecured: \$4,082.43 Total: \$4,082.43	03/29/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601	2452	Secured: Priority: Administrative: Unsecured: \$1,442.59 Total: \$1,442.59	03/29/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601	2453	Secured: Priority: Administrative: Unsecured: \$360.65 Total: \$360.65	03/29/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

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CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601	2447	Secured: Priority: Administrative: Unsecured: \$1,635.00 Total: \$1,635.00	03/29/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601	2455	Secured: Priority: Administrative: Unsecured: \$7,291.83 Total: \$7,291.83	03/29/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601	2456	Secured: Priority: Administrative: Unsecured: \$1,076.77 Total: \$1,076.77	03/29/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601	2448	Secured: Priority: Administrative: Unsecured: \$1,880.39 Total: \$1,880.39	03/29/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601	2449	Secured: Priority: Administrative: Unsecured: \$642.11 Total: \$642.11	03/29/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LIQUIDITY SOLUTIONS INC ONE UNIVERSITY PLZ STE 312 HACKENSACK, NJ 07601	2451	Secured: Priority: Administrative: Unsecured: \$24,742.00 Total: \$24,742.00	03/29/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
LTC ROLL & ENGINEERING CO STROBL CUNNINGHAM & SHARP PC 300 E LONG LAKE RD STE 200 BLOOMFIELD HILLS, MI 48304	5	Secured: Priority: \$10,790.84 Administrative: Unsecured: \$38,722.98 Total: \$49,513.82	10/13/2005	DELPHI CORPORATION (05-44481)
MAC LEAN FOGG CO PO BOX 91396 CHICAGO, IL 60693	8196	Secured: Priority: Administrative: Unsecured: \$320.30 Total: \$320.30	06/20/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

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MIDWEST MOLDING INC 741 WINSTON ST PO BOX 189 WEST CHICAGO, IL 60186	1219	Secured: Priority: \$196,379.50 Administrative: Unsecured: Total: \$196,379.50	12/19/2005	DELPHI CORPORATION (05-44481)
MILLER INDUSTRIAL PRODUCTS INC 801 WATER ST JACKSON, MI 49203	1530	Secured: Priority: Administrative: Unsecured: \$464,806.34 Total: \$464,806.34	01/13/2006	DELPHI CORPORATION (05-44481)
MOLD MASTERS LIMITED 233 ARMSTRONG AVE GEORGETOWN, ON L7G 4X5 CANADA	8371	Secured: Priority: Administrative: Unsecured: \$11,974.94 Total: \$11,974.94	06/22/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
NESCO SERVICE CO INC 12040 RACE TRACK RD TAMPA, FL 33626	1549	Secured: Priority: Administrative: Unsecured: \$8,519.80 Total: \$8,519.80	01/17/2006	DELPHI CORPORATION (05-44481)
NEWPORT COMMUNICATIONS 3355 LENOX RD 9TH FL ATLANTA, GA 30326	2202	Secured: Priority: Administrative: \$13,425.00 Unsecured: Total: \$13,425.00	03/06/2006	DELPHI AUTOMOTIVE SYSTEMS (HOLDING), INC (05-44596)
OHIO DEPARTMENT OF TAXATION 30 E BROAD ST COLUMBUS, OH 43215	1426	Secured: Priority: \$5,503.23 Administrative: Unsecured: Total: \$5,503.23	01/03/2006	DELPHI AUTOMOTIVE SYSTEMS HUMAN RESOURCES LLC (05-44639)
ONSET COMPUTER CORPORATION PO BOX 3450 POCASSET, MA 025593450	4918	Secured: Priority: Administrative: Unsecured: \$5,223.00 Total: \$5,223.00	05/05/2006	DELPHI CORPORATION (05-44481)
ORACLE USA INC SUCCESSOR IN INTEREST TO ORACLE CORPORATION ORACLE BUCHALTER NEMER A PROFESSIONAL CORP 333 MARKET ST 25TH FL SAN FRANCISCO, CA 94105	10607	Secured: Priority: Administrative: Unsecured: \$677,106.83 Total: \$677,106.83	07/25/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

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PARSONS BEHLE & LATIMER ATTORNEYS AT LAW 201 S MAIN ST STE 1800 SALT LAKE CITY, UT 84111	6647	Secured: Priority: Administrative: Unsecured: \$19,113.00 Total: \$19,113.00	05/23/2006	DELPHI CORPORATION (05-44481)
PGS 717 SHALLOW CREEK LN PLANO, TX 75025	188	Secured: Priority: Administrative: Unsecured: \$7,946.00 Total: \$7,946.00	10/28/2005	DELPHI CORPORATION (05-44481)
PHILIP SERVICES CORPORATION FLASTER GREENBERG PC 8 PENN CENTER 15TH FL PHILADELPHIA, PA 19103	10957	Secured: \$135,350.02 Priority: Administrative: Unsecured: \$216,658.12 Total: \$352,008.14	07/26/2006	DELPHI CORPORATION (05-44481)
PLASTIC PLATE INC 5460 CASCADE RD SE GRAND RAPIDS, MI 49546	5855	Secured: \$7,150.00 Priority: Administrative: Unsecured: Total: \$7,150.00	05/15/2006	DELPHI CORPORATION (05-44481)
PLASTIC PLATE INC 5460 CASCADE RD SE GRAND RAPIDS, MI 49546	15504	Secured: Priority: Administrative: Unsecured: \$27,180.00 Total: \$27,180.00	07/31/2006	DELPHI CORPORATION (05-44481)
PMG PENNSYLVANIA CORP FKA SINTERSTAHL CORPORATION 187 ENTERPRISE DR PO BOX 211 PHILIPSBURG, PA 16866	11187	Secured: Priority: Administrative: Unsecured: \$16,075.00 Total: \$16,075.00	07/26/2006	DELPHI CORPORATION (05-44481)
QUANTRONIX CORP 41 RESEARCH WAY EAST SETAUET, NY 11733	3356	Secured: Priority: Administrative: Unsecured: \$13,300.00 Total: \$13,300.00	04/28/2006	DELPHI CORPORATION (05-44481)
ROY DEAN PRODUCTS COMPANY DBA ENGINEERED CUSTOM LUBRICANTS DBA ENGINEERED COMPONENTS & LUBRICANTS AND DBA SEYBURN KAHN GINN BESS & SERLIN PC 2000 TOWN CENTER STE 1500 SOUTHFIELD, MI 48075	7845	Secured: Priority: Administrative: Unsecured: \$1,749.92 Total: \$1,749.92	06/12/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

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RSR CORPORATION 2777 STEMMONS FWY STE 1800 DALLAS, TX 75207	867	Secured: Priority: Administrative: Unsecured: \$2,270,223.05 Total: \$2,270,223.05	11/28/2005	DELPHI CORPORATION (05-44481)
SALGA PLASTICS INC ABC GROUP 2 NORELCO DR TORONTO, ON M9L 2X6	1167	Secured: Priority: Administrative: Unsecured: \$23,602.68 Total: \$23,602.68	12/15/2005	DELPHI CORPORATION (05-44481)
SCHMID CORPORATION OF AMERICA 11280 CORNELL PARK DR CINCINNATI, OH 45242	7065	Secured: Priority: Administrative: Unsecured: \$5,022.41 Total: \$5,022.41	05/30/2006	DELPHI CORPORATION (05-44481)
SNOP FSD 22 AVENUE DES NATIONS VILLEPINTE, BP 50314 FRANCE	1661	Secured: Priority: Administrative: Unsecured: \$67,693.68 Total: \$67,693.68	01/24/2006	DELPHI CORPORATION (05-44481)
SONNENSCHEIN NATH & ROSENTHAL 8000 SEARS TWR CHICAGO, IL 60606	1233	Secured: Priority: Administrative: Unsecured: \$12,104.87 Total: \$12,104.87	12/21/2005	DELPHI CORPORATION (05-44481)
T MOBILE USA INC PO BOX 53410 BELLEVUE, WA 98015	5851	Secured: Priority: Administrative: Unsecured: \$356.72 Total: \$356.72	05/15/2006	DELPHI CORPORATION (05-44481)
TAX COMMISSIONER OF THE STATE OF OHIO 30 E BROAD ST COLUMBUS, OH 43215	8094	Secured: Priority: \$271.50 Administrative: Unsecured: Total: \$271.50	06/16/2006	DELPHI CORPORATION (05-44481)
TENNECO AUTOMOTIVE OPERATING INC JENNER & BLOCK LLP ONE IBM PLAZA CHICAGO, IL 60611	10733	Secured: \$631,702.15 Priority: Administrative: Unsecured: Total: \$631,702.15	07/25/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

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TENSOLITE LONG BEACH 2400 GRAND AVE LONG BEACH, CA 90815-1762	15146	Secured: Priority: \$8,359.11 Administrative: Unsecured: Total: \$8,359.11	07/31/2006	DELPHI CORPORATION (05-44481)
TERADYNE INC CO KENNETH E KARGER 15 COURT SQ STE 230 BOSTON, MA 02108	8997	Secured: Priority: Administrative: Unsecured: \$20,382.00 Total: \$20,382.00	07/05/2006	DELPHI CORPORATION (05-44481)
THE VALSPAR CORPORATION CORPORATE OFFICES 1101 S THIRD ST MINNEAPOLIS, MN 55415	3695	Secured: Priority: Administrative: Unsecured: \$6,675.24 Total: \$6,675.24	05/01/2006	DELPHI CORPORATION (05-44481)
THERMOTRON INDUSTRIES DIV VENTUREDYNE LTD 291 KOLLEN PARK DR HOLLAND, MI 49423	858	Secured: Priority: Administrative: Unsecured: \$307.22 Total: \$307.22	11/28/2005	DELPHI CORPORATION (05-44481)
THERMOTRON INDUSTRIES VENTUREDYNE LTD 291 KOLLEN PARK DR HOLLAND, MI 49423	855	Secured: Priority: Administrative: Unsecured: \$1,800.00 Total: \$1,800.00	11/28/2005	DELPHI CORPORATION (05-44481)
TRUCK LITE CO INC PO BOX 387 JAMESTOWN, NY 14702-0387	7074	Secured: Priority: Administrative: Unsecured: \$6,666.73 Total: \$6,666.73	05/30/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
TSS CUSTOM MACH & ENGINEERING 1201 HILLSMITH DR CINCINNATI, OH 45215	5459	Secured: Priority: Administrative: Unsecured: \$18,990.00 Total: \$18,990.00	05/10/2006	DELPHI CORPORATION (05-44481)
TSS TECHNOLOGIES INC 1201 HILL SMITH DR CINCINNATI, OH 45215	5460	Secured: Priority: Administrative: Unsecured: \$28,450.00 Total: \$28,450.00	05/10/2006	DELPHI CORPORATION (05-44481)

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VAN DYNE CROTTY INC 3233 NEWMARK DR MIAMISBURG, OH 45342	720	Secured: Priority: Administrative: Unsecured: \$688.00 Total: \$688.00	11/21/2005	DELPHI CORPORATION (05-44481)
VAN DYNE CROTTY INC 3233 NEWMARK DR MIAMISBURG, OH 45342	719	Secured: Priority: Administrative: Unsecured: \$1,754.12 Total: \$1,754.12	11/21/2005	DELPHI CORPORATION (05-44481)
VAN DYNE CROTTY INC 3233 NEWMARK DR MIAMISBURG, OH 45342	717	Secured: Priority: Administrative: Unsecured: \$7,268.95 Total: \$7,268.95	11/21/2005	DELPHI CORPORATION (05-44481)
ZIMPHER KYSER INC 308 LOONEY RD PIQUA, OH 45356	2356	Secured: Priority: Administrative: Unsecured: \$475.00 Total: \$475.00	03/22/2006	DELPHI CORPORATION (05-44481)
ZIMPHER KYSER INC 308 LOONEY RD PIQUA, OH 45356	2357	Secured: \$2,213.84 Priority: Administrative: Unsecured: Total: \$2,213.84	03/22/2006	DELPHI CORPORATION (05-44481)
ZIMPHER KYSER INC 308 LOONEY RD PIQUA, OH 45356	2355	Secured: Priority: Administrative: Unsecured: \$1,233.22 Total: \$1,233.22	03/22/2006	DELPHI CORPORATION (05-44481)
ZIMPHER KYSER INC 308 LOONEY RD PIQUA, OH 45356	2354	Secured: \$418.95 Priority: Administrative: Unsecured: Total: \$418.95	03/22/2006	DELPHI CORPORATION (05-44481)
Total:		79	\$8,382,732.53	